

**Illinois Department of Revenue
Regulations**

Title 86 Part 150 Section 150.801 When Out-of-State Retailers Must Register and Collect Use Tax
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TITLE 86: REVENUE

**PART 150
USE TAX**

SUBPART G: REGISTRATION OF OUT-OF-STATE RETAILERS

Section 150.801 When Out-of-State Retailers Must Register and Collect Use Tax

- a) A retailer who is registered under the Retailers' Occupation Tax Act need not obtain a separate Certificate of Registration under the Use Tax Act. However, a retailer maintaining a place of business in this State, if not registered under the Retailers' Occupation Tax Act, must apply to the Department for a Certificate of Registration on an application form furnished by the Department. Each such retailer shall list with the Department the names and addresses of all his agents operating in this State and the location of any and all of his distribution houses, offices or other places of business in this State.
- b) For a definition of "retailer maintaining a place of business in this State", see Section 150.201(i) of this Part.
- c) Every retailer maintaining a place of business in this State must act as a Use Tax collector for this State. Examples of cases in which a retailer will be required to collect and remit the Use Tax though not incurring any Retailers' Occupation Tax liability with respect to the transaction are these:
 - 1) Retailers who have Illinois retail outlets which are subject to the Retailers' Occupation Tax Act are required to collect and remit the Use Tax, as such, when shipping tangible personal property to the purchasers in Illinois from outside Illinois, in interstate mail transactions which have no connection with such Illinois outlets, even though such completely interstate mail transactions would not be subject to the Retailers' Occupation Tax.
 - 2) Out-of-State retailers, who have any kind of place of business in Illinois or any kind of order-soliciting or order-taking representative either stationed in Illinois or coming into Illinois from time to time, must collect and remit the Use Tax, as such, from Illinois purchasers for use even though the seller is not required to pay Retailers' Occupation Tax when he does nothing in Illinois except to solicit orders.

(Source: Amended at 24 Ill. Reg. 10728, effective July 7, 2000)